Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

COPY

Department of the Treasury
Internal Revenue Service

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No.1545-0047

1995

This Form is Open to Public Inspection

A For the 1995 calendar year, OR tax year period beginning , 1995, and ending , 19

B Check if:
- [ ] Change of address
- [ ] Initial return
- [ ] Final return
- [ ] Amended return (required also for State reporting)

C Name of organization
POINT FOUNDATION

Number and street (or P. O. box if mail is not delivered to street address)
27 GATE FIVE ROAD

City, town, or post office, state, and ZIP code
SAUSALITO, CALIFORNIA 94965

D Employer identification number
94-2147154

E State registration number
10497

F Check [ ] if exemption application is pending

G Type of organization [X] Exempt under section 501(c)( )(insert no.) [ ] section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Sch. A (Form 990).

H(a) Is this a group return filed for affiliates? NO

(b) If "Yes," enter the number of affiliates for which this return is filed:

(c) Is this a separate return filed by an organization covered by a group ruling? NO

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN)

J Accounting method: [ ] Cash [X] Accrual [ ] Other (specify)

K Check here [ ] if the organization's gross receipts are normally not more than $25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some estates require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than $100,000 and total assets less than $250,000 at end of year.

Part I Statement of Revenue, Expenses, and Changes in Net Assets or Fund Balances (See instructions.)

Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	a Direct public support	1a	82,958		
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (attach schedule of contributors) (cash _____ noncash _____)			1d	82,958
	2 Program service revenue including government fees and contracts (from Part VII, line 93)			2	593,208
	3 Membership dues and assessments			3	
	4 Interest on savings and temporary cash investments			4	
	5 Dividends and interest from securities			5	
	6a Gross rents	6a			
	b Less: rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)			6c	0
	7 Other investment income (describe			7	
	8a Gross amount from sale of assets other than inventory	(A) Securities	8a	(B) Other	
	b Less: cost or other basis and sales expenses		8b		
	c Gain or (loss) (attach schedule)	0	8c	0	
	d Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	0
	9 Special events and activities (attach schedule)				
	a Gross revenue (not including _____ of contributions reported on line 1a)	9a			
	b Less: direct expenses other than fundraising expenses	9b			
	c Net income or (loss) from special events (subtract line 9b from line 9a)			9c	0
	10a Gross sales of inventory, less returns and allowances	10a			
	b Less: cost of goods sold	10b			
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	0
	11 Other revenue (from Part VII, line 103)			11	4,959
	12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	681,125
Expenses	13 Program services (from line 44, column (B))			13	597,923
	14 Management and general (from line 44, column (C))			14	228,995
	15 Fundraising (from line 44, column (D))			15	6,427
	16 Payments to affiliates (attach schedule)			16	
	17 Total expenses (add lines 16 and 44, column (A))			17	833,345
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)			18	-152,220
	19 Net assets or fund balances at beginning of year (from line 74, column (A))			19	-132,498
	20 Other changes in net assets or fund balances (attach explanation)			20	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	-284,718

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (noncash $ _____ cash $ _____)	22	0			
23 Specific assistance to individuals (attach schedule)	23	0			
24 Benefits paid to or for members (attach schedule)	24	0			
25 Compensation of officers, directors, etc.	25	63,996	33,996	30,000	
26 Other salaries and wages	26	155,125	142,540	12,585	
27 Pension plan contributions	27	0			
28 Other employee benefits	28	18,849	15,185	3,664	
29 Payroll taxes	29	22,670	18,262	4,408	
30 Professional fundraising fees	30	0			
31 Accounting fees	31	5,130		5,130	
32 Legal fees	32	0			
33 Supplies	33	7,926	7,926		
34 Telephone	34	10,610		10,610	
35 Postage and shipping	35	40,919		40,919	
36 Occupancy	36	50,475		50,475	
37 Equipment rental and maintenance	37	4,246		4,246	
38 Printing and publications	38	262,649	262,649		
39 Travel	39	0			
40 Conferences, conventions, and meetings	40	0			
41 Interest	41	0			
42 Depreciation, depletion, etc. (attach schedule)	42	36,759		36,759	
43 Other expenses (itemize): a _____	43a	0			
b Fundraising Exp	43b	6,427			6,427
c Loss on Disposal of Equip	43c	3,591		3,591	
d Refunds	43d	2,120	2,120		
e Statement #2	43e	141,853	115,245	26,608	
f _____	43f	0			
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	833,345	597,923	228,995	6,427

Reporting of Joint Costs. Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs _____; (ii) the amount allocated to Program services _____

(iii) the amount allocated to Management and general _____; (iv) the amount allocated to Fundraising _____

Part III Statement of Program Service Accomplishments (See instructions on page 17.)

What is the organization's primary exempt purpose? _____

All organizations must describe their exempt purpose achievements. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a Publication of Whole Earth Review Magazine - Approx. 16,000
See Part VIII
(Grants and allocations $) 400,608

b Publication of Education Books and Whole Earth Catalog
See Part VIII 195,224
(Grants and allocations $)

c Mailing List Sales
See Part VIII 2,091
(Grants and allocations $)

d _____
(Grants and allocations $)

e Other program services (attach schedule) (Grants and allocations $)

f Total of Program Service Expenses (should equal line 44, column (B), Program services) 597,923

Part IV Balance Sheets (See instructions on pages 17 - 19.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.			(A) Beginning of year		(B) End of year
Assets					
45 Cash - non-interest-bearing			77,556	45	25,675
46 Savings and temporary cash investments			44,272	46	
47a Accounts receivable	47a				
b Less: allowance for doubtful accounts	47b		11,169	47c	40,429
48a Pledges receivable	48a				
b Less: allowance for doubtful accounts	48b			48c	0
49 Grants receivable				49	
50 Receivables due from officers, directors, trustees, and key employees (attach schedule)			25,000	50	
51a Other notes and loans receivable (attach schedule)	51a				
b Less: allowance for doubtful accounts	51b		2,800	51c	0
52 Inventories for sale or use				52	
53 Prepaid expenses and deferred charges				53	
54 Investments - securities (attach schedule)				54	
55a Investments - land, buildings, and equipment: basis	55a				
b Less: accumulated depreciation (attach schedule)	55b			55c	0
56 Investments - other (attach schedule) STATEMENT 1			30,000	56	30,000
57a Land, buildings, and equipment: basis	57a	202,240			
b Less: accumulated depreciation (attach schedule)	57b	128,322	110,677	57c	73,918
58 Other assets (describe deposits)			415	58	3,915
59 Total assets (add lines 45 through 58) (must equal line 74)			301,889	59	173,937
Liabilities					
60 Accounts payable and accrued expenses			42,174	60	51,376
61 Grants payable				61	
62 Support and revenue designated for future periods (attach schedule) STATEMENT 1			392,213	62	328,688
63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
64a Tax-exempt bond liabilities (attach schedule)				64a	
b Mortgages and other notes payable (attach schedule)				64b	
65 Other liabilities (describe Long Term Note)			0	65	75,000
66 Total liabilities (add lines 60 through 65)			434,387	66	455,064
Net Assets or Fund Balances					
Organizations that follow SFAS 117, check here ☐ and complete lines 67 through 69 and lines 73 and 74.					
67 Unrestricted				67	
68 Temporarily restricted				68	
69 Permanently restricted				69	
Organizations that do not follow SFAS 117, check here ☐ and complete lines 70 through 74.					
70 Capital stock, trust principal, or current funds				70	
71 Paid-in or capital surplus, or land, bldg., and equipment fund				71	
72 Retained earnings, accumulated income, endowment, or other funds				72	
73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)			-132,498	73	-281,127
74 Total liabilities and fund balances/net assets (add lines 66 and 73)			301,889	74	173,937

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

a Total revenue and other support per audited financial statements	a	
b Amounts included on line a but not on line 12, Form 990:		
(1) Net unrealized gains on investments		
(2) Donated services and use of facilities		
(3) Recoveries of prior year grants		
(4) Other (specify):		
Add amounts on lines (1) thru (4)	b	0
c Line a minus line b	c	0
d Amounts included on line 12, Form 990 but not on line a:		
(1) Investment expenses not included on line 6b, Form 990		
(2) Other (specify):		
Add amounts on lines (1) and (2)	d	0
e Total revenue per line 12, Form 990 (line c plus line d)	e	0

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a Total expense and losses per audited financial statements	a	
b Amounts included on line a but not on line 17, Form 990:		
(1) Donated services and use of facilities		
(2) Prior year adjustments reported on line 20, Form 990		
(3) Losses reported on line 20, Form 990		
(4) Other (specify):		
Add amounts on lines (1) thru (4)	b	0
c Line a minus line b	c	0
d Amounts included on line 17, Form 990 but not on line a:		
(1) Investment expenses not included on line 6b, Form 990		
(2) Other (specify):		
Add amounts on lines (1) and (2)	d	0
e Total expenses per line 17, Form 990 (line c plus line d)	e	0

Part V List of Officers, Directors, Trustees and Key Employees (List each one even if not compensated; see instructions on page 19.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid enter -0-)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
SEE STATEMENT #3				

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? . . . . . ☐ Yes ☒ No

If "Yes," attach schedule - see instructions on page 20.

Part VI Other Information (See instructions on pages 20-23.)

			Yes or No
76	Did the organization engage in any activity not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of each activity.	76	no
77	Were any changes made in the organizing or governing documents, but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	no
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a	yes
b	If "Yes," has it filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?	78b	yes
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	no
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	no
b	If "Yes," enter the name of the organization _____ and check whether it is ☐ exempt OR ☐ nonexempt.		
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81 — 81a n/a		
b	Did the organization file Form 1120-POL, U. S. Income Tax Return for Certain Political Organizations, for this year?	81b	no
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	no
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) — 82b n/a		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	yes
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	yes
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	no
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	n/a
85	Section 501(c)(4), (5), or (6) organizations. - a Were substantially all dues nondeductible by members?	85a	n/a
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	85b	no
	If "Yes" to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c	Dues, assessments, and similar amounts from members — 85c n/a		
d	Section 162(e) lobbying and political expenditures — 85d n/a		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices — 85e n/a		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) — 85f n/a		
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	n/a
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	n/a
86	Section 501(c)(7) organizations. - Enter:		
a	Initiation fees and capital contributions included on line 12 — 86a n/a		
b	Gross receipts, included on line 12, for public use of club facilities — 86b n/a		
87	Section 501(c)(12) organizations. - Enter: a Gross income from members or shareholders — 87a n/a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) — 87b n/a		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX	88	no
89	Public interest law firms. - Attach information described in the instructions.		
90	List the states with which a copy of this return is filed California		
91	The books are in care of Point Foundation Telephone no. 415-332.1216		
	Located at 27 Gate Five Rd., Sausalito, Ca. ZIP code 94965		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041, U. S. Income Tax Return for Estates and Trusts, n/a check and enter the amount of tax-exempt interest received or accrued — 92		

Part VII Analysis of Income-Producing Activities

(See instructions on pages 23 -24.)

Enter gross amounts unless otherwise indicated.	Unrelated business income (A) Business code	Unrelated business income (B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	Excluded by section 512, 513, or 514 (D) Amount	(E) Related or exempt function income
93 Program service revenue:					
a Whole Earth Review					499,999
b Catalog Sales					62,063
c List Rentals					17,757
d Advertising					10,777
e Misc					2,612
f					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or loss from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue Royalties			18	4,959	
b Grants & Gifts					82,958
c					
d					
e					
104 Subtotal (add cols. (B), (D), and (E))		0		4,959	676,166
105 TOTAL (add line 104, columns (B), (D), and (E))					681,125

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

Line number	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
	Point Foundation educational purpose is served by publishing activities, mailing list sales, and educational projects. The publications (Whole Earth Review, Signal, Fringes, News that Stayed News, Whole Earth Catalog, Ecolog and Helping Nature Heal) encourage independent learning. Books and products are reviewed which enable individuals to acquire new skills and knowledge.

Part IX Information Regarding Taxable Subsidiaries

(Complete this Part if the "Yes" box on line 88 is checked.)

Name, address, and employer identification number of corporation or partnership	% of ownership interest	Nature of business activities	Total income	End-of-year assets

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

SIGN HERE

Signature of officer | Date | Title: GENERAL MGR.

Paid Preparer's Use Only

Preparer's signature	Date: 9/2/96	Check if self-employed: x	Preparer's SSN: 554-36-7935	
Firm's name (or yours) and address: G. Z. Wheeler, 295 Berkeley Park Blvd., Kensington, Cal			EIN	
			Phone: 510-527-6788	
			ZIP code: 94707	

COPY

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation), and Section 501(e), 501(f), 501(k),

or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information

Must be completed by the above organizations and attached to their Form 990 (or 990-EZ).

OMB No. 1545-0047

1995

Name of the organization
POINT FOUNDATION

Employer identification number
94-2147154

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions on page 1. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
none				
Total number of other employees paid over $50,000				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions on page 1. List each one (whether individuals or firms.) If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
none		
Total number of others receiving over $50,000 for professional services . . .		

Part III Statements About Activities

		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?	1		x
	If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:			
a	Sale, exchange, or leasing of property?	2a		x
b	Lending of money or other extension of credit?	2b		x
c	Furnishing of goods, services, or facilities?	2c		x
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d		x
e	Transfer of any part of its income or assets?	2e		x
	If the answer to any question is "Yes, " attach a detailed statement explaining the transactions.			
3	Does the organization make grants for scholarships, fellowships, student loans, etc.?	3		x
4	Attach a statement explaining how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.)			

Part IV Reason for Non-Private Foundation Status (See instructions on pages 2 through 5.)

The organization is not a private foundation because it is (please check only ONE applicable box):

5 [ ] A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 [ ] A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)

7 [ ] A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 [ ] A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 [ ] A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state _____

10 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)

11a [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)

11b [ ] A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule below.)

12 [ ] An organization that normally receives: (a) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)

13 [ ] An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions on page 4.)

(a) Name(s) of supported organization(s)	(b) Line number from above
N/A	

14 [ ] An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions on page 4.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12 above.) Use cash method of accounting.

NOTE: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 1994	(b) 1993	(c) 1992	(d) 1991	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	21,100	83,090	24,854	15,955	144,999
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	684,028	931,551	733,797	651,865	3,001,241
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after 6/30/75	7,037	1,021	1,318	6,091	15,467
19 Net income from unrelated business activities not included in line 18	9,326	23,921	20,068	21,860	75,175
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	6,084	3,132	5,534	25,300	40,050
23 Total of lines 15 through 22	727,575	1,042,715	785,571	721,071	3,276,932
24 Line 23 minus line 17	43,547	111,164	51,774	69,206	275,691
25 Enter 1% of line 23	7,276	10,427	7,856	7,211	

26 Organizations described in lines 10 or 11:

a Enter 2% of amount in column (e), line 24	26a	5,514
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1991 through 1994 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts	26b	
c Total support for section 509(a)(1) test: Enter line 24, column (e)	26c	275,691
d Add: Amounts from column (e) for lines: 18 15,467 19 75,175 22 40,050 26b 0	26d	130,692
e Public support (line 26c minus line 26d total)	26e	144,999
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	26f	52.59%

27 Organizations described on line 12:

a For amounts included on lines 15, 16, and 17, that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:
(1994) _____ (1993) _____ (1992) _____ (1991) _____

b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) $5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of all these differences (the excess amounts) for each year:
(1994) _____ (1993) _____ (1992) _____ (1991) _____

c Add: Amounts from column (e) for lines: 15 0 16 0 17 0 20 0 21 0	27c	0
d Add: Line 27a total 0 and line 27b total 0	27d	0
e Public support (line 27c minus line 27d total)	27e	0
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)	27f	0
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	27g	0.00%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	27h	0.00%

28 Unusual Grants: For an organization described in line 10, 11, or 12, that received any unusual grants during 1991 through 1994, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions on page 5.)

POINT FOUNDATION DECEMBER 31, 1995 FORM 990 94-2147154

STATEMENT 1: Balance Sheet Schedule Part IV

Investments - Other

Line 56	Zomeworks	$30,000

Support and Revenue for Future Periods

Line 62	Subscription Advances	$328,688

FORM 990 POINT FOUNDATION I.D. 94-2147154 DECEMBER 31, 1995

Statement 2: Part II Statement of Functional Expenses

Description	Total	Program Services	Management General
Outside Pro. Services	$ 11,571	$ 11,571	
Writers/Contributors	33,787	33,787	
Subscription Services	43,332	43,332	
Subscription Promotion	18,791	18,791	
Mailing List Fulfill	2,091	2,091	
Utilities	4,000		4,000
Meals & Entertainment	1,890		1,890
Insurance	1,521		1,521
Taxes & License	815		815
Bank Charges	5,743		5,743
General & Administrative	738		738
Doubtful Accounts Exp.	11,901		11,901
Circulation Expense	5,673	5,673	
To Part II, Line 43	141,853	115,245	26,608

POINT FOUNDATION DECEMBER 31, 1995 EIN 94-2147154

Form 990 Part V

Statement 3: Statement of Officers and Directors

Name/Address	Title	Compensation	Benefits	Expenses
Tyrone Cashman 5 Kent Way Mill Valley CA 94941	Pres. Board of Trustees	none	none	none
L. Wade Rose 450 Stanyon St. San Francisco CA 94117	Vice Pres. Board of Trustees	none	none	none
Ruth Kissane P O Box 1725 Sausalito CA 94966	Editor Full-time	$33,996	10 days vacation medical insurance	none
Peggy Lauer 27 Gate Five Rd. Sausalito CA 94965	Trustee Part-time	none	none	none
Gaitano Maida 2550 Ninth St. Berkeley, CA 94710	Trustee Part-time	none	none	none
Beau Takahara 27 Gate Five Rd. Sausalito, CA 94965	Trustee Part-time	none	none	none
Michael Stone 165 Morningside Dr. San Anselmo CA 94960	Gen Mgr. Full-time	$30,000	10 days vacation medical insurance	none
Gerald George 14 Sentinel Ct. San Rafael, CA 94901	Trustee Part-time	none	none	none

Form 4562
Regular Tax Depreciation Report

Activity: Form 990 All Activities

Description / Auto / Home / Imp	In Service / Disposed	Cost / Basis	Land / 179	Bus % / Listed	Type / Meth	Class / Life	Conv / Yr	Depr / Prior
Untitled								
CAMERA BODY	04/01/80	525.		100.00	NP		NA	0.
		525.			SL	7.0	16	525.
CAMERA LENS	04/01/80	515.		100.00	NP		NA	0.
		515.			SL	5.0	16	515.
OFFICE EQUIPMENT	11/01/92	911.		100.00	ACRS	5	NA	0.
		911.			ALT	5.0	4	911.
MODEM	09/01/83	2,097.		100.00	ACRS	5	NA	0.
		2,097.			ALT	5.0	13	2,097.
LESSON SECURITY	11/01/83	1,595.		100.00	ACRS	5	NA	0.
		1,595.			ALT	5.0	13	1,595.
LANGE VID. SLIDE	12/01/83	2,612.		100.00	ACRS	5	NA	0.
		2,612.			ALT	5.0	13	2,612.
COMPAQ PLUS (2)	11/01/84	8,056.		100.00	ACRS	5	NA	0.
		8,056.			ALT	5.0	12	8,056.
MITA COPIES	01/01/88	3,222.		100.00	MACRS	5	HY	0.
		3,222.			200DB	5.0	8	3,222.
SOF-IN-HSE FULL	02/01/88	14,101.		100.00	MACRS	5	HY	0.
		14,101.			200DB	5.0	8	14,101.
9 TRCK TAPE DRIV	03/01/88	3,194.		100.00	MACRS	5	HY	0.
		3,194.			200DB	5.0	8	3,194.
MEMORY EXPAN BRD	03/01/88	452.		100.00	MACRS	5	HY	0.
		452.			200DB	5.0	8	452.
CMS HARD DISK	03/01/88	596.		100.00	MACRS	5	HY	0.
		596.			200DB	5.0	8	596.
PRIAM EXT DSK VE	04/01/88	2,130.		100.00	MACRS	5	HY	0.
		2,130.			200DB	5.0	8	2,130.
ELPK-TEK PWR SUP	04/01/88	539.		100.00	MACRS	5	HY	0.
		539.			200DB	5.0	8	539.
C.ITOH PRINTER	05/01/88	1,704.		100.00	MACRS	5	HY	0.
		1,704.			200DB	5.0	8	1,704.
VCR	11/01/89	282.		100.00	MACRS	5	MQ	0.
		282.			200DB	5.0	7	282.
LASERWRITER II	02/01/90	2,693.		100.00	MACRS	5	HY	194.
		2,693.			200DB	5.0	6	2,499.
DONATD COMPS&PRT	05/01/90	10,600.		100.00	MACRS	5	HY	763.
		10,600.			200DB	5.0	6	9,837.
MACSUB HRD DISK	01/01/91	2,153.		100.00	MACRS	5	HY	248.
		2,153.			200DB	5.0	5	1,781.
MACSUB TAPE BACK	05/01/91	817.		100.00	MACRS	5	HY	94.
		817.			200DB	5.0	5	676.
MACSUB COMPUTER	03/01/92	1,538.		100.00	MACRS	5	HY	177.
		1,538.			200DB	5.0	4	1,095.
WORKING SCANNER	04/01/92	1,158.		100.00	MACRS	5	HY	156.
		1,158.			150DB	5.0	4	769.
WORKING HRD DSK	04/01/92	446.		100.00	MACRS	5	HY	51.
		446.			200DB	5.0	4	318.
PROD SOFTWARE	07/01/92	2,000.		100.00	MACRS	5	HY	230.
		2,000.			200DB	5.0	4	1,424.

Form 4562 Continued
Regular Tax Depreciation Report

Activity: Form 990 All Activities

Description	In Service	Cost	Land	Bus %	Type	Class	Conv	Depr
Auto / Home / Imp	Disposed	Basis	179	Listed	Meth	Life	Yr	Prior
PLI-INFSS	12/01/92	652.		100.00	MACRS	5	HY	75.
		652.			200DB	5.0	4	464.
MACSUB EXPN	12/01/92	1,000.		100.00	MACRS	5	HY	115.
		1,000.			200DB	5.0	4	712.
QUADRA 800 8D/MD	08/01/93	4,611.		100.00	MACRS	5	HY	885.
		4,611.			200DB	5.0	3	2,398.
QUADRA 800 8D/CD	08/01/93	4,182.		100.00	MACRS	5	HY	803.
		4,182.			200DB	5.0	3	2,174.
21"COLOR MAC II	08/01/93	2,787.		100.00	MACRS	5	HY	535.
		2,787.			200DB	5.0	3	1,449.
FUTURA LX 24-BIT	08/01/93	1,179.		100.00	MACRS	5	HY	226.
		1,179.			200DB	5.0	3	613.
TPD 21"	08/01/93	2,896.		100.00	MACRS	5	HY	556.
		2,896.			200DB	5.0	3	1,506.
OMS 860	08/01/93	4,511.		100.00	MACRS	5	HY	866.
		4,511.			200DB	5.0	3	2,346.
QUADRA 800 8D/05	08/01/93	6,521.		100.00	MACRS	5	HY	1,273.
		6,521.			200DB	5.0	3	3,338.
CENTRIS 610 8D	08/01/93	2,134.		100.00	MACRS	5	HY	410.
		2,134.			200DB	5.0	3	1,110.
PWRBOOK 180 4/80	08/01/93	3,216.		100.00	MACRS	5	HY	618.
		3,216.			200DB	5.0	3	1,672.
PWRVIEW VIEW CD	08/01/93	589.		100.00	MACRS	5	HY	113.
		589.			200DB	5.0	3	306.
AP 16" COL DSPLY	08/01/93	1,263.		100.00	MACRS	5	HY	242.
		1,263.			200DB	5.0	3	657.
INT 8GB DAT TPE	08/01/93	1,711.		100.00	MACRS	5	HY	350.
		1,711.			200DB	5.0	3	836.
APPLE PERF 550	12/01/93	2,142.		100.00	MACRS	5	HY	411.
		2,142.			200DB	5.0	3	1,114.
MEMORY EXPANSION	08/01/93	354.		100.00	MACRS	5	HY	68.
		354.			200DB	5.0	3	184.
1012MB HD EXTMAC	08/01/93	1,501.		100.00	MACRS	5	HY	288.
		1,501.			200DB	5.0	3	780.
SYSNET PHONENET	08/01/93	165.		100.00	MACRS	5	HY	32.
		165.			200DB	5.0	3	86.
APLE EXT KEYBDII	08/01/93	692.		100.00	MACRS	5	HY	133.
		692.			200DB	5.0	3	360.
8MB SIMMS 0800	08/01/93	1,073.		100.00	MACRS	5	HY	206.
		1,073.			200DB	5.0	3	558.
PREM SCSI SYSCAR	08/01/93	13.		100.00	MACRS	5	HY	2.
		13.			200DB	5.0	3	7.
1YR CPU/6000 EXT	08/01/93	320.		100.00	MACRS	5	HY	62.
		320.			200DB	5.0	3	166.
PERFORMA	01/01/94	2,145.		100.00	MACRS	5	HY	686.
		2,145.			200DB	5.0	2	429.
PERFORMA	01/01/94	2,145.		100.00	MACRS	5	HY	686.
		2,145.			200DB	5.0	2	429.
POWERBOOK	01/01/94	3,466.		100.00	MACRS	5	HY	1,109.
		3,466.			200DB	5.0	2	693.

Form 4562 Continued
Regular Tax Depreciation Report

Activity: Form 990 All Activities

Description / Auto / Home / Imp	In Service / Disposed	Cost / Basis	Land / 179	Bus % / Listed	Type / Meth	Class / Life	Conv / Yr	Depr / Prior
4MB UPGRADES X5	01/01/94	1,001.		100.00	MACRS	5	HY	320.
		1,001.			200DB	5.0	2	200.
MAC UPGRADE	01/01/94	286.		100.00	MACRS	5	HY	92.
		286.			200DB	5.0	2	57.
QUADRA 800	01/01/94	4,100.		100.00	MACRS	5	HY	1,312.
		4,100.			200DB	5.0	2	820.
MEMORY UPGRADES	01/01/94	5,068.		100.00	MACRS	5	HY	1,622.
		5,068.			200DB	5.0	2	1,014.
QUADRAS (6)	02/01/94	15,516.		100.00	MACRS	5	HY	4,965.
		15,516.			200DB	5.0	2	3,103.
POWERBOOKS (2)	02/01/94	7,797.		100.00	MACRS	5	HY	2,495.
		7,797.			200DB	5.0	2	1,559.
NETWORK SYSTEM	04/01/94	6,181.		100.00	MACRS	5	HY	1,978.
		6,181.			200DB	5.0	2	1,236.
COMPUTER ACCESS.	07/01/94	2,834.		100.00	MACRS	5	HY	907.
		2,834.			200DB	5.0	2	567.
MERIDIAN TEL SYS	06/01/94	28,077.		100.00	MACRS	7	HY	6,876.
		28,077.			200DB	7.0	2	4,011.
MOBILE PHONES 2	02/01/94	590.		100.00	MACRS	5	HY	189.
		590.			200DB	5.0	2	118.
FAX MACHINE HP	01/01/94	800.		100.00	MACRS	5	HY	256.
		800.			200DB	5.0	2	160.
OFFICE FURNITURE	01/01/94	1,134.		100.00	MACRS	7	HY	278.
		1,134.			200DB	7.0	2	162.
SEC. SYS UPGRADE	03/01/94	2,579.		100.00	MACRS	5	HY	825.
		2,579.			200DB	5.0	2	516.
REFRIGERATOR	01/01/94	584.		100.00	MACRS	7	HY	143.
		584.			200DB	7.0	2	83.
TABLES & CHAIRS	02/01/94	3,528.		100.00	MACRS	7	HY	864.
		3,528.			200DB	7.0	2	504.
GLASSES ETC.	04/01/94	1,286.		100.00	MACRS	7	HY	315.
		1,286.			200DB	7.0	2	184.
CD SOUND SYSTEM	03/01/94	1,533.		100.00	MACRS	5	HY	490.
		1,533.			200DB	5.0	2	307.
Untitled								
4 MB SIMM PBOOK	08/01/93	375.		100.00	MACRS	5	MQ	72.
		375.			200DB	5.0	3	195.
LEASEHOLD IMPROVEMENTS	01/01/94	3,767.		100.00	MACRS	NR	MM	97.
		3,767.			SL	39.0	2	93.
		202,240.						36,759.
		202,240.						100,206.